



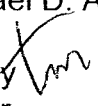
**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

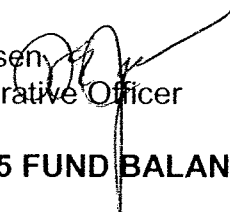
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J. TYLER McCaULEY
AUDITOR-CONTROLLER

September 19, 2005

TO: Supervisor Gloria Molina, Chair
Supervisor Yvonne B. Burke
Supervisor Zev Yaroslavsky
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: J. Tyler McCauley 
Auditor-Controller

David E. Janssen 
Chief Administrative Officer

SUBJECT: **JUNE 30, 2005 FUND BALANCES**

In conjunction with the various departments, the Auditor-Controller has completed the process of computing the June 30, 2005 available fund balances for the various funds. After final adjustments contained in the 2004-2005 Final Budget Adjustment and a Department of Health Services budget adjustment, both on the Board agenda for September 20, 2005, the General Fund available fund balance will be \$908,610,000. Attached is the Auditor-Controller's report, which lists, by department, the 2004-2005 budget variances (Attachment I).

The Chief Administrative Office has also included a summary report of the General Fund/Health Services budget variances by operating and nonoperating department/budget units (Attachment II) and explanations of the variances (Attachment III). Also included is an overtime summary report by department for the General Fund, Enterprise Funds, Special Districts, Special Funds and the Internal Service Fund (Attachment IV). Detailed overtime explanations are provided for those departments (Attachment V).

The original 2005-2006 budget contained an estimated available fund balance of \$747,146,000. The 2005-2006 Supplemental Budget Resolution, also on the September 20, 2005 agenda as Item #60, will recommend that the \$161,464,000 of additional fund balance be temporarily placed in an appropriation for contingencies

account. The additional fund balance is comprised of \$23,373,000 added to the existing carryover funds that are identified primarily for Capital Projects, infrastructure maintenance, Los Angeles Region-Imaging Acquisition program, and museum agreements. The remaining balance of \$138,091,000 is available to finance other high priority needs as included in Item #61, the CAO's recommendations on the use of additional FY 2004-05 fund balance. The Board may specifically appropriate these funds by a four-fifths vote.

This excess fund balance was generated primarily from an unanticipated decrease in workers' compensation costs, unanticipated State and federal revenue for Department of Children and Family Services (DCFS) programs, increased Sales Tax Realignment revenue for DCFS and In-Home Supportive Services and CalWORKs programs in the Department of Public Social Services, and additional property tax and deed transfer revenues resulting from the strong real estate market.

As indicated, FY 2005-06 Budget matters are scheduled on the September 20th Board agenda to consider the excess amount available from fund balance.

JTM:DEJ:JN-cy

Attachments

c: Executive Officer, Board of Supervisors
 County Counsel
 Treasurer and Tax Collector
 Director, Department of Health Services

2004-05 NET COUNTY COST VARIANCE REPORT

Level 1/ Appr Org #	NAME	Budgeted Net County Cost	Current 2004-05 Net County Cost	Prior Year Accrual Net County Cost	Total 2004-05 Net County Cost	Net County Cost Variance
10100	ADMINISTRATIVE OFFICE	20,930,000	20,876,199	(622,480)	20,253,719	676,281
11155	AFFIRMATIVE ACTION COMPLIANCE	2,759,000	2,338,068	(8,186)	2,329,882	429,118
18730	AGRICULTURE COMMISSIONERWTS & MEAS.	6,004,000	5,024,366	(155,562)	4,868,804	1,135,196
15575	ALTERNATE PUBLIC DEFENDER	35,166,000	34,430,620	(34,474)	34,396,146	769,854
18950	ANIMAL CARE AND CONTROL	7,333,000	6,444,437	397,964	6,842,401	490,599
28400	ARTS COMMISSION	3,999,000	4,001,444	(958)	4,000,486	(1,486)
10200	ASSESSOR	72,233,000	64,785,991	(61,572)	64,724,419	7,508,581
10700	AUDITOR-CONTROLLER (A-C)	16,485,000	14,353,100	54,224	14,407,324	2,077,676
10798	A-C TRANSPORTATION CLEARING ACCOUNT					
10799	A-C ECAPS PROJECT	19,638,000	12,595,000		12,595,000	7,043,000
27510	BEACHES AND HARBORS	4,854,000	2,125,605	(388,684)	1,736,921	3,117,079
10010	BOARD OF SUPERVISORS	54,345,000	37,977,216	271,024	38,248,240	16,096,760
	CAPITAL PROJECTS/REFURBISHMENTS:					
65797	- AUDITOR-CONTROLLER	815,000	405,110		405,110	409,890
65792	- BEACHES & HARBORS	922,000	(78,388)	140,901	62,513	859,487
65775	- COUNTY COUNSEL	500,000	378,862		378,862	121,138
65809	- FEDERAL & STATE DISASTER AID		334	(111,249)	(110,915)	110,915
65788	- HEALTH SERVICES	7,774,000	3,081,550	(822)	3,080,728	4,693,272
65798	- INTERNAL SERVICES			(25,339)	(25,339)	25,339
65000	- NONDEPARTMENTAL	240,509,000	28,743,880	(101,193)	28,642,687	211,866,313
65793	- PARKS AND RECREATION	12,016,000	2,409,031	51,698	2,460,729	9,555,271
65782	- PROBATION	8,103,000	1,883,601	(229,000)	1,654,601	6,448,399
65781	- SHERIFF	10,629,000	386	(164,044)	(163,658)	10,792,658
10070	CHIEF INFORMATION OFFICE	3,640,000	3,459,770	(42,355)	3,417,415	222,585
14280	CHILD SUPPORT SERVICES		(7,542,692)	(40,468)	(7,583,160)	7,583,160
	CHILDREN AND FAMILY SERVICES:					
26200	- ADMINISTRATION	92,585,000	53,363,705	(25,754,423)	27,609,282	64,975,718
26440	- ASSISTANCE PAYMENTS	81,115,000	66,408,597	(3,083,376)	63,325,221	17,789,779

2004-05 NET COUNTY COST VARIANCE REPORT

Level 1/ Appr Org #	NAME	Budgeted Net County Cost	Current 2004-05 Net County Cost	Prior Year Accrual Net County Cost	Total 2004-05 Net County Cost	Net County Cost Variance
	COMMUNITY AND SENIOR SERVICES:					
26560	- ADMINISTRATION	7,022,000	9,310,511	(302,372)	9,008,139	(1,986,139)
26555	- ASSISTANCE PAYMENTS		(319,431)	4,860,793	4,541,362	(4,541,362)
19100	CONSUMER AFFAIRS	2,425,000	2,270,662	(2,743)	2,267,919	157,081
19150	CORONER	19,260,000	19,184,770	(25,985)	19,158,785	101,215
11050	COUNTY COUNSEL	4,499,000	4,357,082	(21,360)	4,335,722	163,278
	COURTS:					
10451	- MAINTENANCE OF EFFORT	101,198,000	81,738,085	67,186	81,805,271	19,392,729
15190	- COURTS - UNALLOCATED - OTHER	47,940,000	54,474,411	(327,115)	54,147,296	(6,207,296)
14800	- SUPERIOR COURT	49,481,000	51,021,027	(130,419)	50,890,608	(1,409,608)
14030	DISTRICT ATTORNEY	134,154,000	113,961,108	(3,600,365)	110,360,743	23,793,257
12600	EMERGENCY PREPAREDNESS	4,237,000	2,874,053	(196,389)	2,677,664	1,559,336
12765	EMPLOYEE BENEFITS	8,238,000	718,388		718,388	7,519,612
10180	EMPLOYEE COMPUTER PURCHASE PROGRAM		(1,273)		(1,273)	1,273
12810	EXTRAORDINARY MAINTENANCE	42,971,000	7,241,878	(12,475)	7,229,403	35,741,597
26675	FEDERAL AND STATE DISASTER AID		334,851	(334,846)	5	(5)
10060	FIRE DEPARTMENT - LIFE GUARDS	21,767,000	21,005,479		21,005,479	761,521
20890	GRAND JURY	1,275,000	1,068,525		1,068,525	206,475
	HEALTH SERVICES:					
20000	- ADMINISTRATION	47,818,000	76,100,516	(3,843,747)	72,256,769	(24,438,769)
20400	- ALCOHOL & DRUG PROGRAMS	3,783,000	3,783,000	614	3,783,614	(614)
25740	- CHILDREN'S MEDICAL SERVICES	24,787,000	25,772,391	(2,757,943)	23,014,448	1,772,552
21200	- CONTRIBUTION TO HOSPITALS	529,067,000	529,067,000		529,067,000	
19998	- HEALTH CARE (SB855)					
20600	- JUVENILE COURT	8,449,000	5,799,095	(203,955)	5,595,140	2,853,860
25770	- OFFICE OF AIDS PROGRAMS AND POLICY	15,933,000	15,901,000	(40,518)	15,860,482	72,518
19975	- OFFICE OF MANAGED CARE	(31,000)	64,239	(671,423)	(607,184)	576,184
23450	- PUBLIC HEALTH SERVICES	117,827,000	105,977,573	(5,532,964)	100,444,609	17,382,391

2004-05 NET COUNTY COST VARIANCE REPORT

Level 1/ Appr Org #	NAME	Budgeted Net County Cost	Current 2004-05 Net County Cost	Prior Year Accrual Net County Cost	Total 2004-05 Net County Cost	Net County Cost Variance
19999	- REALIGNMENT	(128,852,000)	(128,852,312)		(128,852,312)	312
20750	- TOBACCO SETTLEMENT					
19050	HUMAN RELATIONS COMMISSION	2,513,000	2,323,275	(502)	2,322,773	190,227
11201	HUMAN RESOURCES	7,293,000	7,141,326	(171,751)	6,969,575	323,425
14275	INFORMATION SYSTEMS ADVISORY BODY	200,000	384,368	(93,081)	291,287	(91,287)
13610	INSURANCE BUDGET		(345,089)		(345,089)	345,089
13100	INTERNAL SERVICES DEPARTMENT	3,854,000	2,336,905	(1,792,470)	544,435	3,309,565
13070	- CUSTOMER DIRECT SERVICES & SUPPLIES			(217,009)	(217,009)	217,009
13630	JUDGMENTS AND DAMAGES	21,694,000	11,533,335	(217,624)	11,315,711	10,378,289
13750	LA COUNTY CAPITAL ASSET LEASING	(300,000)	36,075		36,075	(336,075)
20500	MENTAL HEALTH	114,211,000	114,396,197	5,237,803	119,634,000	(5,423,000)
26500	MILITARY AND VETERANS AFFAIRS	1,364,000	1,303,428	(15,939)	1,287,489	76,511
28250	MUSEUM OF ART	18,571,000	18,268,168	(3,552)	18,264,616	306,384
28300	MUSEUM OF NATURAL HISTORY	12,121,000	11,503,321	(4,896)	11,498,425	622,575
28350	MUSIC CENTER OPERATIONS	14,001,000	14,543,388		14,543,388	(542,388)
13690	NONDEPARTMENTAL SPECIAL ACCOUNTS	97,286,000	18,211,452	(820,015)	17,391,437	79,894,563
	- PUBLIC LIBRARY (General Fund Contribution)	23,485,000	23,485,000		23,485,000	
16280	OFFICE OF PUBLIC SAFETY	10,829,000	10,310,792	(164,688)	10,146,104	682,896
15680	OFFICE OF OMBUDSMAN	897,000	802,312	(10,081)	792,231	104,769
27640	PARKS AND RECREATION	64,630,000	61,749,884	591,029	62,340,893	2,289,107
	PROBATION DEPARTMENT:					
17070	- CARE OF COURT WARDS	8,033,000	8,033,000		8,033,000	
17150	- DETENTION SERVICES	103,515,000	89,146,335	90,820	89,237,155	14,277,845
17390	- MAIN - PROBATION	166,881,000	169,549,641	(616,266)	168,933,375	(2,052,375)
17890	- RESIDENTIAL TREATMENT SERVICES	43,560,000	49,773,005	414,759	50,187,764	(6,627,764)
18115	- COMMUNITY BASED CONTRACTS	3,145,000	1,890,144	(63,739)	1,826,405	1,318,595
10190	PROJECT & FACILITY DEVELOPMENT	49,529,000	23,257,668	(11,032)	23,246,636	26,282,364
13776	PROVISIONAL FINANCING USES - AUD - CONT	2,000,000				2,000,000

2004-05 NET COUNTY COST VARIANCE REPORT

Level 1/ Appr Org #	NAME	Budgeted Net County Cost	Current 2004-05 Net County Cost	Prior Year Accrual Net County Cost	Total 2004-05 Net County Cost	Net County Cost Variance
13759	PROVISIONAL FINANCING USES - CHILDREN & FAMILY	11,265,000				11,265,000
13760	PROVISIONAL FINANCING USES - GENERAL	5,047,000				5,047,000
13758	PROVISIONAL FINANCING USES - JUSTICE DEPTS	3,554,000				3,554,000
13751	PROVISIONAL FINANCING USES - PARKS & RECREATION	682,000				682,000
13762	PROVISIONAL FINANCING USES - PUBLIC SOCIAL SVCS	7,540,000				7,540,000
13752	PROVISIONAL FINANCING USES - SHERIFF	5,600,000				5,600,000
15200	PUBLIC DEFENDER	131,527,000	130,156,351	(1,665)	130,154,686	1,372,314
	PUBLIC SOCIAL SERVICES:					
25900	- ADMINISTRATION	156,130,000	114,072,912	(3,694,724)	110,378,188	45,751,812
26430	- CALWORKS	29,444,000	19,711,173	(985,285)	18,725,888	10,718,112
26460	- GENERAL RELIEF (INDIGENT AID)	153,709,000	153,574,891		153,574,891	134,109
26410	- IN HOME SUPPORT SERVICES	104,359,000	56,986,325	(5,659,355)	51,326,970	53,032,030
26420	- CASH ASSISTANCE PROGRAM FOR IMMIGRANTS		(54,785)		(54,785)	54,785
26438	- REFUGEE RESETTLEMENT		6,593		6,593	(6,593)
47000	PUBLIC WORKS-GENERAL FUND	3,137,000	(225,861)	261,932	36,071	3,100,929
19350	REGIONAL PLANNING	9,266,000	8,366,452	9,666	8,376,118	889,882
11300	REGISTRAR-RECORDER/COUNTY CLERK	22,168,000	21,811,827	(468,212)	21,343,615	824,385
97000	RENT EXPENSE	22,011,000	16,891,277	(4,270)	16,887,007	5,123,993
	SHERIFF:					
15682	- PATROL	77,526,000	48,825,200	(3,951,426)	44,873,774	32,652,226
15683	- DETECTIVE SERVICES	55,505,000	45,284,094	(788,335)	44,495,759	11,009,241
15684	- ADMINISTRATION	59,912,000	57,326,923	(49,167)	57,277,756	2,634,244
15685	- CUSTODY	226,592,000	215,344,707	(3,455,722)	211,888,985	14,703,015
15686	- COURT SERVICES	93,782,000	73,440,578	(78,010)	73,362,568	20,419,432
15687	- GENERAL SUPPORT SERVICES	247,574,000	277,926,941	(1,022,018)	276,904,923	(29,330,923)
15688	- SHERIFF'S CLEARING		2,143,592	(251,319)	1,892,273	(1,892,273)
11590	COMM - TELEPHONE UTILITIES		(262,270)	(17,730)	(280,000)	280,000
12460	COUNTYWIDE UTILITIES	17,691,000	17,151,210	(100,748)	17,050,462	640,538

2004-05 NET COUNTY COST VARIANCE REPORT

Level 1/ Appr Org #	NAME	Budgeted Net County Cost	Current 2004-05 Net County Cost	Prior Year Accrual Net County Cost	Total 2004-05 Net County Cost	Net County Cost Variance
10950	TREASURER AND TAX COLLECTOR	22,405,000	13,791,852	(232,567)	13,559,285	8,845,715
10590	VEHICLE LICENSE FEES - REALIGNMENT	(455,402,000)	(472,651,085)	(7,666,295)	(480,317,380)	24,915,380
	Amounts Before Property Taxes & Nondepartmental Revenue	3,545,938,000	2,799,571,227	(69,007,884)	2,730,563,343	815,374,657
99999	PROPERTY TAXES	(2,612,500,000)	(2,645,253,549)		(2,645,253,549)	32,753,549
10000	NONDEPARTMENTAL REVENUE	(445,205,000)	(521,960,104)	(2,077,971)	(524,038,075)	78,833,075
	TOTAL-ALL BUDGET UNITS	488,233,000	(367,642,426)	(71,085,855)	(438,728,281)	926,961,281

APPROPRIATION FOR CONTINGENCIES
NET CHANGE IN RESERVES
TRANSFER TO HOSPITAL FUNDS (MOE)

1,054,000
10,077
(19,415,283)
908,610,075

AVAILABLE FUND BALANCE - GENERAL FUND

2004-05 NET COUNTY COST VARIANCE REPORT

EXPLANATIONS

BUDGETED NET COUNTY COST: Represents Original Adopted Budget and all budget adjustments to date.

2004-05 NET COUNTY COST: Represents net current revenue and expenditures.

PRIOR YEAR ACCRUAL NET COUNTY COST: Represents net prior year revenue and expenditures.

NET COUNTY COST VARIANCE: Positive amounts represent budgetary savings and sources of fund balance.
Negative amounts represent budgetary shortfalls and uses of fund balance.

Operating Budgets

9/19/2005

2004-05 closing variances / Closing - Internal

BUDGET STATUS (NCC) - CLOSING

	Final Adjusted Budget FY 2002-03	Actual Closing NCC FY 2002-03	NCC Variance From Adjusted Budget	Final Adjusted Budget FY 2003-04	Actual Closing NCC FY 2003-04	NCC Variance From Adjusted Budget	Final Adopted Budget 2004-05	Final Adjusted Budget 2004-05	Actual Closing NCC 2004-05	NCC Variance From Adjusted Budget
Nonoperating Budgets										
• Capital Projects	\$ 213,213,000	\$ 54,624,478	\$ 158,588,524	\$ 163,894,000	\$ 21,766,572	\$ 142,125,428	\$ 297,100,000	\$ 281,269,000	\$ 36,385,318	\$ 244,892,682
• Emergency Preparedness & Response	4,237,000	3,436,123	800,877	4,237,000	3,279,485	957,515	4,237,000	4,237,000	2,677,664	1,559,336
• Employee Benefits	0	6,347,000	(6,347,000)	0	5,800,500	(5,800,500)	23,700,000	8,238,000	7,18,398	7,519,612
• Employee Purchase-Computers	246,000	81,950	164,050	131,000	(39)	131,039	0	0	(1,273)	1,273
• Extraordinary Maintenance	50,171,000	10,832,781	39,338,219	40,208,000	172,588	40,033,412	42,971,000	42,971,000	7,229,404	35,741,596
• Federal & State Disaster Aid	0	(957,693)	957,693	0	1	(1)	0	0	5	(5)
• Insurance	0	6,215	(6,215)	0	205,444	(205,444)	0	0	(345,089)	345,089
• Internal Services/Customer Direct-S&S	0	(147,365)	147,365	0	(120,600)	120,600	0	0	(217,009)	217,009
• Judgments & Damages	21,694,000	20,310,581	1,383,419	21,694,000	2,784,042	18,909,958	21,694,000	21,694,000	11,315,711	10,378,289
• LA Co Capital Asset Leasing	(348,000)	(28,593)	(317,407)	(375,000)	14,153	(389,153)	(300,000)	(300,000)	36,075	(336,075)
• Nondepartmental Revenue	(1,500,515,000)	(1,563,837,337)	63,322,337	(1,382,059,000)	(1,531,334,816)	149,275,816	(314,861,000)	(445,205,000)	(524,038,075)	78,833,075
• Nondepartmental Special Accounts	55,042,000	(10,116,153)	65,158,153	83,635,000	3,374,380	80,260,620	121,157,000	120,771,000	40,876,437	79,894,563
• Project and Facility Development	23,113,000	12,059,580	11,053,420	30,088,000	4,415,773	25,672,227	45,597,000	49,529,000	23,246,636	26,282,364
• Rent Expense	28,322,000	26,868,018	1,453,982	29,008,000	25,653,986	3,354,014	22,011,000	22,011,000	16,887,007	5,123,993
• Special Assessments	126,000	97,536	28,464	0	0	0	0	0	0	0
• Telephone Utilities	0	(126,963)	126,963	0	(452,316)	452,316	0	0	(279,999)	279,999
• Utilities	16,572,000	15,308,975	1,263,025	17,729,000	15,075,391	2,653,609	17,691,000	17,691,000	17,050,482	640,538
• VLF-Realignment	0	0	0	0	0	0	(447,083,000)	(455,402,000)	(480,317,379)	24,915,379
• Subtotal Nonoperating Budgets	\$ (1,088,125,000)	\$ (1,425,240,869)	\$ 337,115,869	\$ (991,812,000)	\$ (1,449,393,456)	\$ 457,581,456	\$ (166,086,000)	\$ (332,497,000)	\$ (848,775,717)	\$ 516,278,717
Operating/Nonoperating Budgets Subtotal	\$ 2,003,275,000	\$ 1,522,177,452	\$ 481,097,548	\$ 2,392,645,000	\$ 1,537,703,729	\$ 854,941,271	\$ 3,290,028,000	\$ 3,100,733,000	\$ 2,206,524,801	\$ 894,208,199
• Appropriation for Contingencies	\$ 100,322,000	\$ 0	\$ 100,322,000	\$ 21,773,000	\$ 0	\$ 21,773,000	\$ 16,221,000	\$ 1,054,000	\$ 0	\$ 1,054,000
Subtotal	\$ 2,103,597,000	\$ 1,522,177,452	\$ 581,419,548	\$ 2,414,418,000	\$ 1,537,703,729	\$ 876,714,271	\$ 3,306,249,000	\$ 3,101,787,000	\$ 2,206,524,801	\$ 895,262,199
Adjustments to Fund Balance										
• Property Tax-Regular	1,595,780,000	1,611,192,000	15,412,000	1,699,814,000	1,821,329,532	121,515,532	2,446,466,000	2,532,767,000	2,645,253,548	112,486,548
• Property Tax-Supplemental	35,500,000	48,638,000	13,138,000	50,785,000	0	(50,785,000)	79,733,000	79,733,000	0	(79,733,000)
• Reserves/Designation-GF - Total	(180,638,000)	(180,638,000)	0	(115,753,000)	(115,821,924)	(68,924)	(197,034,000)	(493,921,000)	(493,921,000)	0
• Reserves/Designations-Tobacco Designation	(150,562,000)	(150,562,000)	0	(132,710,000)	(132,710,000)	0	0	0	0	0
• Cancellation of Reserves-DPS L-T Receivables	0	30,469,309	30,469,309	0	0	0	0	0	0	0
• Cancellation of PY Reserves/Designations-Other	94,359,000	95,235,499	876,499	132,121,000	132,121,000	0	3,000,000	9,124,000	9,124,000	0
• Cancellation of PY Reserves/Designations-Health	105,800,000	105,800,000	0	101,800,000	101,800,000	0	101,800,000	101,800,000	101,800,000	0
• Fund Balance	603,355,000	603,356,000	0	678,361,000	678,361,000	0	872,284,000	872,284,000	872,284,000	0
• Other Adjustments:										
• Transfer from/(to) Hospital Funds (MOE)	0	37,045,981	37,045,981	0	(37,551,099)	(37,551,099)	0	0	(19,415,283)	(19,415,283)
• Accrual of non-budgeted J&D	0	0	0	0	(37,540,000)	(37,540,000)	0	0	0	0
• Change in Reserves	0	0	0	0	0	0	0	0	0	0
• Change in Contingencies	0	0	0	0	0	0	0	0	0	0
Adjustment to Fund Balance	\$ 1,000,581,000	\$ 1,000,581,000	\$ 0	\$ 99,941,000	\$ 99,941,000	\$ 0	\$ 99,941,000	\$ 99,941,000	\$ 99,941,000	\$ 0
Estimated Year-End Fund Balance	\$ 0	\$ 678,361,337	\$ 678,361,337	\$ 0	\$ 678,361,337	\$ 0	\$ 678,361,337	\$ 678,361,337	\$ 678,361,337	\$ 0

EXPLANATION OF 2004-05 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGETOperating Budgets

Administrative Officer \$676,000

Reflects savings due to the cancellation of prior year accrual balances of \$622,000 and a current year amount of \$54,000 as a result of lower fixed asset expense.

Affirmative Action \$429,000

Reflects savings attributable to salaries and employee benefits of \$1,378,000 due to the impact of the Countywide hiring freeze and delays in filling budgeted positions related to the Sheriff's Equity Investigations (SEI) and Health Services Investigations (HSI) Sections, which are primarily offset by intrafund transfer (IFT); services and supplies savings of \$238,000 is primarily attributable to the transfer of the Multicultural Conference to the Department of Mental Health, savings from less than anticipated need for Employment Discrimination consultants, and miscellaneous department wide costs savings; other charges savings of \$5,000 is primarily due to under expenditures in capital lease-rent; over realized revenues of \$55,000 is primarily a result of increased services required by the Department of Public Works; and savings of \$8,000 from prior year activity, is a result of cancelled accounts payables and commitments. These savings are partially offset by an under realization of IFT in the amount of \$1,255,000, which is primarily a result of delays in filling budgeted positions for the SEI and HSI sections.

Of the total savings, \$180,000 will be carried over to FY 2005-06 for office refurbishments.

Agricultural Commissioner/Weights and Measures \$1,135,000

Reflects savings in salaries and employee benefits of \$1,296,000 due to department-wide vacancies, hiring delays, and decreased workers compensation and retiree health costs; net savings of \$76,000 resulting from lower than anticipated insurance claims and administration costs, and fixed assets purchases; over realization of \$962,000 in unclaimed gas tax and miscellaneous prior year revenues; partially offset by a \$21,000 over expenditure in miscellaneous services and supplies; and a shortfall of \$1,178,000 in weed abatement revenue.

Alternate Public Defender \$770,000

Reflects savings primarily in salaries and employee benefits due to unanticipated attrition, hiring delays, and less than anticipated employee benefits costs, as well as collection of unanticipated revenue.

ATTACHMENT III

EXPLANATION OF 2004-05 CLOSING ANALYSIS

GENERAL FUND/ HOSPITAL ENTERPRISE

VARIANCE NCC FROM ADJUSTED BUDGET

Of the total savings, \$500,000 will be carried over to FY 2005-06 to fund the purchase of ergonomic furniture.

Animal Care and Control

\$491,000

Reflects savings primarily attributed to salaries and employee benefits of \$520,000 due to the hiring delays and workers' compensation savings, services and supplies of \$23,000, other charges of \$17,000, and other financing uses of \$60,000 from less than anticipated capital lease payments, over realized contract cities revenue of \$269,000 for animal control and shelter services; partially offset by an under realization or prior year revenue accruals of \$398,000.

Arts Commission

\$(1,000)

Reflects rounding differences in various services and supplies expenditures, grants and miscellaneous revenue sources. The total variance also includes \$1,000 savings from the cancellation of prior year commitments.

Assessor

\$7,508,000

Reflects savings primarily in salaries and employee benefits of \$4,625,000 due to recruitment delays and fifth step variances; services and supplies of \$421,000 primarily the result of less than anticipated Internal Services Department (ISD) information technology (IT) services for IBM Data Processing and Customer Direct Contract Programmers; other charges savings of \$50,000 reflect under expenditures in long term debt and office rent; fixed assets savings of \$151,000 is primarily due to the less than anticipated cost of an AS 400 Computer System.

The under realization of intrafund transfers is primarily due to lower than anticipated reimbursements from departments for property information and mapping services.

The revenue surplus of \$2,209,000 is primarily from SB 813 reimbursement for costs incurred in administering supplemental tax billing and penalties assessed to people who fail to file a change of ownership. Additional savings of \$62,000 is from prior year accounts payable and commitments, and revenue accruals.

Of the total savings, \$589,000 will be carried over to FY 2005-06 to fund the Los Angeles Region-Imaging Acquisition Program.

EXPLANATION OF 2004-05 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGETAuditor-Controller

\$2,078,000

Reflects savings primarily due to salaries and employee benefits of \$4,053,000 due to vacancies and recruitment delays in the Audit Division; services and supplies savings of \$1,655,000 due to less than anticipated expenditures related to information technology services; other charges savings of \$30,000 due to less than anticipated expenditures for auto insurance claims; under realization of intrafund transfers of \$4,252,000 as a result of decreased Audit services provided to other County departments related to vacancies, hiring delays, and other personnel activities in income generating positions; revenue surplus of \$643,000 primarily from SB 813 reimbursement for costs incurred in administering supplemental tax billing; offset by less than anticipated State – Medi-Cal Administrative Activities/Targeted Case Management (MAA/TCM) revenue; and a \$54,000 deficit from prior year revenue accrual.

Of the total savings, \$400,000 for the refurbishment of the 1st floor capital project for the Tax Division will be carried over to FY 2005-06.

Auditor-Controller eCAPS Project

\$7,043,000

Reflects savings that were anticipated in FY 2004-05 but will not be incurred until FY 2005-06 and these total savings will be carried over to FY 2005-06 for Internal Services Department (ISD) equipment purchases of \$4,664,000, ISD mid-range charges of \$2,279,000, and other miscellaneous costs of \$100,000.

Beaches and Harbors

\$3,117,000

Reflects savings attributable to salaries and employee benefits of \$575,000 due to staff vacancies, hiring delays, and lower workers' compensation costs; services and supplies of \$1,453,000 due to the decrease in services from other County departments and consultant services; other charges of \$313,000 due to lower than anticipated equipment costs and delivery delay of equipment ordered; fixed assets of \$13,000 due to items being purchased using LAC-CAL leases; over realized intrafund transfers of \$4,000; savings of \$389,000 from prior year activity including cancelled commitments and over realized prior year revenue accrual; and over realized revenue of \$370,000 primarily due to construction permits, beach concessions, and operating transfers in (leasehold rents).

Of the total savings, \$20,000 will be carried over to FY 2005-06 to fund the Los Angeles Region-Imaging Acquisition Program.

EXPLANATION OF 2004-05 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGETBoard of Supervisors

\$16,097,000

Reflects a carryover of \$16,286,000 to FY 2005-06 in unexpended funds for various community programs of Board interest. This variance is partially offset by \$189,000 net County cost shortfall primarily due to \$500,000 less than budgeted variance in property tax administration fee revenue due to billing rate adjustments and a small reduction in the distribution of AB 2557 administrative cost reimbursement related to SB 1096 for the Assessment Appeals Board; and \$500,000 higher than anticipated services and supplies expenditures primarily in legal costs for various litigation including the Microsoft class action suit, building alterations and improvements for office space and conference rooms, and auto services for maintenance and repair of County vehicles. These higher expenditures and revenue shortfall are partially offset by \$600,000 savings in salaries and employee benefits primarily due to vacancies and lower workers' compensation costs; \$100,000 savings in other charges due to less than anticipated insurance claim costs and \$100,000 savings from cancellation of prior year commitments and accounts payables.

Chief Information Office

\$223,000

Reflects savings in salaries and employee benefits attributable to recruitment delays, salary savings and normal attrition of \$147,000; services and supplies savings is due to less than anticipated equipment rent and leases of \$11,000; other charges savings is attributable to lower insurance claims and capital lease-rent charges of \$8,000; and fixed assets savings is due to video conference equipment not purchased of \$13,000.

Chief Information Office's revenue surplus of \$1,000 is attributable to reimbursement of expense; offset by co-generation revenue. In addition, there are savings of \$42,000 from prior year accounts payable and commitments.

Child Support Services

\$7,583,000

Reflects savings of \$6.4 million for the Countywide Cost Allocation Plan (A-87) and \$1.2 million due to lower than anticipated expenditures.

Children and Family Services – Administration

\$64,976,000

The net County cost savings is due to unanticipated revenue of \$27.7 million for State close-out, reversal of a claim disallowance, realignment revenue, and higher than anticipated Child Welfare Services augmentation; cancellation of prior year commitments, accounts payables, and revenue accruals of \$6.7 million; higher than anticipated federal revenue reimbursement rate of \$5.2 million; and lower than anticipated expenditures for other County departments, contracts, child care, information technology and salaries and

EXPLANATION OF 2004-05 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGET

employee benefits (as a result of hiring delays and attrition) of \$25.4 million.

Of the total savings, \$9,685,000 for one time only information technology, \$701,000 for the medical hub expansion start-up costs, and \$651,000 for specialized foster care mental health services start-up costs will be carried over to FY 2005-06.

Children and Family Services – Assistance

\$17,790,000

The net County cost savings is due to higher than anticipated realignment revenue of \$23.0 million; over realized prior year revenue of \$3.0 million; child support collections of \$1.6 million; and cancellation of prior year commitments, accounts payables, and revenue accruals of \$3.1 million. These savings are partially offset by \$12.9 million higher than anticipated Assistance expenditures due to higher caseloads/case costs for Seriously Emotionally Disturbed and General Relief-Ineligible partially offset by lower caseloads/case costs for AFDC Foster Care and Adoptions Assistance.

Community & Senior Services – Administration

\$(1,986,000)

Reflects a deficit primarily attributable to a change in the methodology used to charge employee time to its programs resulting in unearned revenue totaling \$1.7 million. During the fourth quarter of this fiscal year, with the assistance of the Auditor-Controller, the Department reassessed its cost allocation methodology and developed and implemented a new cost pool system in accordance with Office of Management and Budget (OMB) Circulars. Consequently, costs relating to salaries and employee benefits were redistributed to programs based on benefit to the respective programs. This proportionate distribution of costs resulted in cost overruns for some programs, where actual administrative costs incurred exceeded administrative costs allowable under individual grant awards. In addition, the Department's staffing configuration did not facilitate the maximization of grant awards and resulted in program costs not being aligned with appropriate funding streams. Finally, during fiscal year 2004-05, several programs were transferred from Community & Senior Services (CSS) to the Department of Public Social Services, resulting in the remaining programs at CSS absorbing an increased share of allocable fixed and indirect costs.

Community & Senior Services – Assistance

\$(4,541,000)

Reflects a deficit attributable to a correction in the Department's accounting records during the fiscal year 2004-05 year end closing process. In prior fiscal years, revenue accruals were recorded at year end by calculating the amount needed to equal its budgeted net County cost, regardless of whether actual funding was available and collectable. With the assistance of the Auditor-Controller, the deficit represents the effect of correcting

EXPLANATION OF 2004-05 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGET

accumulated errors over prior years.

Community-Based Contracts

\$1,319,000

Reflects an under expenditure of \$1,255,000 in anti-gang strategies services and community delinquency prevention contracts. Also reflects \$64,000 in savings due to prior year contract commitment cancellations. These savings will be carried over to FY 2005-06.

Consumer Affairs

\$157,000

Reflects savings primarily in salaries and employee benefits due to vacancies and reductions in workers' compensation costs of \$275,000; other charges savings of \$8,000 from less than anticipated judgments and damages costs; over realized intrafund transfers of \$34,000 from the Community and Senior Services (CSS) and Registrar Recorder for increased fraud investigations services related to Adult Protective Service (CSS) and Real Estate Notification Program (Registrar Recorder). These savings are partially offset by \$164,000 under realized revenue primarily from the reduction in allocation for the Dispute Resolution Program.

Also, additional savings of \$3,000 was realized due to the cancellation of prior year commitments.

Of the total savings, \$15,000 will be carried over to FY 2005-06 for the East Los Angeles Civic Center and \$36,000 for the purchase of ergonomic furniture.

Coroner

\$101,000

Reflects a net savings attributed to hiring delays and savings in workers' compensation, and an over realization of prior year revenue accruals.

County Counsel

\$163,000

Reflects savings in salaries and employee benefits of \$4,687,000, services and supplies of \$2,395,000, fixed assets of \$61,000, other charges of \$24,000, and prior year savings of \$21,000; offset by an under realization of intrafund transfers and revenues of \$7,025,000.

The savings in salaries and employee benefits is due primarily to unfilled vacancies (\$4,173,000 in salaries and wages and \$514,000 in related employee benefits).

The savings in services and supplies is attributed to lower than anticipated costs for legal defense reflected in professional and specialized services of \$408,000, uncompleted

ATTACHMENT III

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GENERAL FUND/ HOSPITAL ENTERPRISE

VARIANCE NCC FROM ADJUSTED BUDGET

projects for maintenance and building improvements of \$387,000, office expenses due to unfilled vacancies of \$359,000, delays in replacing departmental photocopy machines of \$161,000, special departmental expenses related to training of \$152,000, changes in the Department's technology plan impacting computer equipment and software of \$304,000, lower than anticipated consulting and programming costs for information technology services of \$406,000, and other miscellaneous items of \$218,000.

The savings in other charges is due to less than anticipated settlements from judgments and damages.

The savings in fixed assets reflects unspent funding for technology equipment due to changes in a planned technology project.

The under realized intrafund transfers and revenues result primarily from less than anticipated billings to client departments due to unfilled vacancies of \$6,005,000. In addition, credits were issued to clients due to expenditure reductions.

Prior year savings are due to the cancellation of prior year accounts payables and commitments of \$21,000.

District Attorney

\$23,793,000

Reflects savings in salaries and employee benefits of \$7.8 million attributable to hiring delays and less than anticipated expenditures for workers' compensation, health insurance, and retiree health; \$0.2 million savings in services and supplies; and lower than anticipated costs in other charges of \$0.6 million. The Department also realized \$0.5 million savings from the cancellation of prior year commitments; an additional \$3.0 million in prior year revenue; \$4.8 million in Southwest Border Prosecution Initiative (SWBP) revenue; \$7.9 million in additional Public Safety Sales Tax revenue partially offset by an under realization of \$1.1 million in intrafund transfers and various other revenue accounts.

Of the total savings, \$1,200,000 for the Airport Courthouse capital project and \$1,800,000 for ergonomic furniture will be carried over to FY 2005-06.

Fire Department-Lifeguard

\$761,000

Reflects a net County cost savings which is primarily attributed to hiring delays, workers' compensation savings, less than anticipated overtime usage, and deferral of fixed assets purchases.

EXPLANATION OF 2004-05 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGETGrand Jury

\$206,000

Reflects savings due primarily to salary savings, less than anticipated Grand Jury stipend expenditures, and consultation services contract payments.

Health Services/Enterprise Hospitals

\$(21,197,000)

Reflects a closing net County cost greater than the adjusted allowance due to an increase of \$16,504,000 in Realignment Vehicle License Fee revenues and a \$4,693,000 savings from capital projects.

Human Relations Commission

\$190,000

Reflects savings primarily in salaries and employee benefits due to vacancies and reductions in workers' compensation costs offset by unrealized revenue from the John Anson Ford Awards event and less than anticipated corporate sponsorship.

Human Resources

\$323,000

Reflects savings of which \$172,000 is associated with the cancellation of prior year commitments, accounts payables and revenue accruals.

The savings in current year expenditures is primarily due to \$4,560,000 in salaries and employee benefits mainly due to vacancies, hiring delays, and other personnel activities; \$1,931,000 in services and supplies due primarily to delays in implementation of projects; \$2,000 in other charges is due to lower capital lease charges; and \$125,000 in fixed assets attributable to delays in procuring equipment (e.g., live scan fingerprinting machines) initially anticipated to be received during this fiscal year. Additional expenses for equipment such as the storage area network devices were classified and realized as services and supplies, but initially anticipated as a fixed asset expense.

The under realization of \$1,254,000 in intrafund transfers and \$5,213,000 in revenues are related to vacancies, hiring delays, and other personnel activities in income generating positions.

Human Resources-Office of Public Safety

\$683,000

Reflects savings of \$4,340,000 in salaries and employee benefits due to department-wide vacancies, hiring delays, and lower than budgeted workers' compensation and retiree health costs; \$6,687,000 savings in services and supplies primarily due to lower than budgeted security contracts, legal services, and training expenses; \$273,000 under

EXPLANATION OF 2004-05 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGET

expenditure in insurance claims and administration costs as well as case settlements; and \$17,000 under expenditure in fixed assets purchases; offset by a corresponding shortfall of \$6,120,000 in intrafund transfers and \$4,679,000 in revenue associated with sworn position vacancies and decreased contract security costs. Also reflects an additional \$165,000 savings resulting from commitment cancellations and over realized prior year revenue.

Information Systems Advisory Body

\$(91,000)

Reflects an over expenditure for the Proactive Information Exchange (PIX) application that is partially offset by the cancellation of prior year commitments.

Internal Services Department

\$3,309,000

Reflects \$1,517,000 savings in current year expenditures. The savings in salaries and employee benefits are due to the large number of vacancies, and lower charges in workers' compensation of \$2,678,000; overtime of \$908,000; and retiree health insurance of \$647,000. The other charges savings is due to delays in LAC-CAL purchases of \$1,542,000 and settlements not assessed in the amount of \$1,586,000. These savings are offset by corresponding unrealized intrafund transfers and revenues.

Also, savings of \$1,793,000 is due to the cancellation of prior year payables and commitments.

Of this total savings, \$350,000 will be carried over in FY 2005-06 to fund the refurbishment for ISD's Mail Services Consolidation Project and \$8,000 for the East Los Angeles County Hall Project.

Mental Health

\$(5,423,000)

Reflects a closing net County cost that is greater than the adjusted allowance which is fully offset by an increase in current year Realignment Vehicle License Fee (VLF) revenues deposited in the central VLF Budget.

Military and Veterans Affairs

\$76,000

Reflects savings primarily in salaries and employee benefits due to vacant positions and miscellaneous employee benefits including workers' compensation, flexible benefits, retirement, and health insurance for \$96,000; cancellation of prior year expenditure accruals generated \$16,000 in savings; partially offset by anticipated under realization of current year revenue and an under realization of intrafund transfers.

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GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGET

Of the total savings, \$15,000 will be carried over to FY 2005-06 for anticipated Human Resources exam needs.

Museum of Art \$306,000

Reflects savings in salaries and employee benefits of \$269,000, services and supplies of \$48,000, other charges of \$13,000, and prior year commitments of \$3,000; offset by under realized miscellaneous revenue of \$27,000.

The savings in salaries and employee benefits are primarily due to unanticipated retirements of \$110,000 and under utilization of temporary staff of \$45,000. Additional savings due to lower costs for unemployment insurance of \$53,000 and other employee benefits of \$125,000 were offset by over expenditures in overtime of \$64,000.

The savings in services and supplies are attributed to lower fine arts insurance premiums and administrative cost of \$84,000, professional and specialized services provided by the Executive Office of the Board of Supervisors, County Counsel, and the Department of Human Resources of \$9,000, and auto service of \$7,000; offset by over expenditures in utilities of \$52,000.

The savings in other charges is due to lower than anticipated settlements of \$10,000 and special assessments of \$3,000.

Pursuant to the 1994 Funding Agreement, the entire variance must be carried over into the Department's 2005-06 budget.

Museum of Natural History \$623,000

Reflects savings in salaries and employee benefits of \$435,000, services and supplies of \$102,000, other charges of \$15,000, fixed assets of \$25,000, prior year savings of \$5,000, and over realized revenue of \$41,000.

The savings in salaries and employee benefits is due to vacancies of \$343,000, reductions in workers' compensation of \$65,000, retirement of \$34,000, Megaflex of \$10,000, and miscellaneous expenses of \$21,000; offset by over expenditures in overtime expense of \$38,000.

The savings in services and supplies is primarily attributed to savings in utilities of \$107,000 offset by over expenditures in other miscellaneous items of \$5,000.

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GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGET

The savings in other charges is due to savings from insurance claims of \$18,000 offset by an unanticipated charge for assessments of \$3,000.

The savings in fixed assets is due to the lower than anticipated cost to purchase two vehicles.

The over realized revenue is generated from the continuing demand for parking space in the area surrounding the Museum.

Pursuant to the 1994 Funding Agreement, the entire variance must be carried over into the Department's 2005-06 budget.

Music Center \$(542,000)

Reflects a deficit primarily due to under realized parking revenue of \$950,000 and cogeneration revenue of \$10,000 that was partially offset by savings in capital leases of \$121,000, a reimbursement for over payment of prior year utilities expenses for \$148,000, and modest savings in utilities and other miscellaneous item for \$149,000.

Ombudsman \$105,000

Reflects savings of \$63,000 in salaries and employee benefits due to vacancies, hiring delays, and lower than anticipated retiree health costs; an under expenditure of \$60,000 in services and supplies primarily due to deferred consultant expenses associated with the Productivity Improvement Fund (PIF) project, partially offset by \$45,000 carryover of PIF grant funds to fiscal year 2005-06; savings of \$6,000 in other charges resulting from lower than budgeted insurance claims and administration costs; \$11,000 under expenditure in fixed assets purchases due to a lower purchase price; and \$10,000 savings resulting from the cancellation of commitments.

Parks and Recreation \$2,289,000

Reflects savings primarily attributable to salaries and employee benefits due to department-wide vacancies, hiring delays, and lower workers' compensation costs of \$4,684,000; services and supplies due to the roofing replacement program and purchase of Global Positioning System (GPS) units for new vehicles which were never completed in the amount of \$2,427,000; and fixed assets due to lower than anticipated equipment costs of \$61,000. These savings were partially offset by an over expenditure in other charges due to the payment of judgments and damages settlement of \$438,000; under realized intrafund transfers from reimbursement of project management staff time for capital projects in the amount of \$418,000; under realized revenue primarily due to vacant

EXPLANATION OF 2004-05 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGET

revenue offset positions, the sale of Hollywood Bowl memorabilia, and Concessions/Fees revenues of \$3,436,000; and a net deficit in prior year revenue of \$591,000.

The savings includes \$1,940,000 that will be carried over to FY 2005-06 to fund headquarters refurbishment of \$900,000, GPS units of \$415,000, roof repairs of \$365,000, acquisition of the railroad easement at Washington Golf Course of \$160,000, signage of \$75,000, and funding of \$25,000 for furniture at the East Los Angeles County Hall.

Probation \$5,598,000

Reflects savings primarily in services and supplies for Department of Justice settlement agreement services that were provided by the Department of Health Services of \$2,907,000; utilities of \$659,000; Internal Services Department general services of \$293,000; security services provided by the Office of Public Safety and the Sheriff's Department of \$199,000 and \$62,000, respectively; unexpended funds to provide computer training to employees represented by SEIU Local 660 of \$117,000; and other services and supplies savings from household expense, contract custodial and transcribing services, and services from various other departments of \$1,743,000.

Also includes \$212,000 savings in salaries and employee benefits due to vacancies and recruitment delays; \$298,000 savings in judgments and damages, and capital lease payments due to lower than anticipated expenditures; \$23,000 in under utilized funds for fixed assets; and \$110,000 in over realized prior year revenues and commitment accrual cancellations.

These under expenditures are partially offset by \$645,000 under realized State revenue reimbursement for the School Breakfast/Lunch Program, INS Juvenile Hall Housing, Work Crews, and reimbursement of expense, partially offset by increased revenues in Cost of Probation Services, Group Homes and Title IV-E.

Of the total savings, \$1,000,000 to fund the replacement of the Centinela Office, \$300,000 for Communities in School, and \$117,000 for training will be carried over to FY 2005-06.

Provisional Financing Uses \$35,688,000

Reflects savings primarily due to the delay of implementing the 2-1-1 Infoline project of \$1.1 million, which will be reappropriated in FY 2005-06; the Probation Department's Department of Justice Implementation Plan of \$3.6 million; the Department of Children and Family Services' (DCFS) MacLaren Hall of \$7.8 million; DCFS caseload augmentation contingency funds of \$3.5 million, which will be reappropriated to the DCFS operating budget in FY 2005-06; the Department of Public Social Services' CalWORKs Performance

EXPLANATION OF 2004-05 CLOSING ANALYSIS

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HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGET

Incentive Program funds of \$7.5 million, which will be reappropriated in FY 2005-06; the Department of Community and Senior Services' Homeless Shelter program of \$0.8 million, which will be reappropriated in FY 2005-06; the eCAPS Project of \$1.2 million, which will be reappropriated in FY 2005-06; the Auditor-Controller Special Projects of \$2.0 million; the Countywide Livescan program of \$2.0 million, of which \$1.9 million will be reappropriated in FY 2005-06; the Sheriff's Local Law Enforcement Block Grant (LLEBG) Twin Towers Backfill project of \$1.7 million; and the Sheriff's Medical Services project of \$3.9 million.

Public Defender \$1,372,000

Reflects savings in workers' compensation, health insurance, and savings plan employee benefits of \$439,000; services and supplies of \$218,000; other charges of \$190,000; and fixed assets of \$7,000. In addition, the Department over realized revenue and intrafund transfers by \$518,000.

Of the total savings, \$923,000 for computers will be carried over to FY 2005-06.

Public Social Services – Administration \$45,752,000

Reflects a net surplus primarily due to anticipated savings of \$21.5 million in services and supplies associated with Performance Incentives-Net County Cost (PI-NCC) approved by the Board for use in FY 2005-06. Also, reflects \$64.1 million savings in salaries and employee benefits due to greater than expected vacancies and hiring delays, \$49.1 million savings in services and supplies due to less than projected information technology (IT) support costs and contracted services in the CalWORKs program, \$19.6 million savings in other charges due to less than anticipated child care and Greater Avenues for Independence (GAIN) program participant transportation requirements, \$2.6 million savings in fixed assets primarily due to the cancellation of various IT projects; \$1.6 million in commitment cancellations, and \$2.1 million in prior year revenue. These savings are offset by \$114.8 million under realized claim reimbursement revenue.

Public Social Services – Assistance \$63,932,000

Reflects savings primarily due to higher than budgeted Sales Tax Realignment revenue in In-Home Supportive Services (IHSS) and CalWORKs of \$44.1 million; lower than budgeted caseloads in IHSS, CalWORKs, and the IHSS Health Care Plan of \$13.7 million; over realized IHSS prior year revenue of \$5.7 million; and higher than budgeted CalWORKs miscellaneous revenue of \$1.0 million; partially offset by \$0.2 million of lower than budgeted Interim Assistance Payment revenue for General Relief, and miscellaneous cost increases of \$0.4 million.

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GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGETPublic Works

\$3,101,000

The total projected net County cost (NCC) surplus is due to the following: 1) The County Engineers' surplus of \$2,856,000 is primarily due to lower contract cost expenditures related to building and safety permit inspections, lower judgment and damages claims, and a deferral of fixed asset equipment purchase; partially offset by decreased revenues from building permits and reimbursements for services to cities. The total variance also includes \$72,000 savings from cancellation of prior year accounts payable and commitments and \$389,000 deferred Hazardous Materials revenue accrual collections. Based on County Code, the net County cost savings generated from permit and plan check programs must be used only for building and safety activities. Therefore, the entire \$2,856,000 will be carried over to FY 2005-06 to finance programmatic upgrades of building and safety field offices. 2) The Public Ways/Public Facilities' deficit of \$56,000 primarily reflects the absorption of \$76,000 pollworker program costs; partially offset by savings from the Graffiti Abatement and Crossing Guard programs and savings of \$34,000 from the cancellation of prior year commitments. 3) The Pre-County Improvement District Studies' surplus of \$1,000 reflects higher charges for services revenue collected for County Improvement 2635M Poppy Drive Sewers. 4) The Facilities Project Management surplus of \$300,000 reflects higher reimbursement for construction permits and construction management support services rendered to other County departments. The total net County cost variance also includes \$61,000 savings from cancellation of prior year commitments.

Regional Planning

\$890,000

Reflects savings primarily due to salary savings from vacancies and hiring delays in administration, advance planning, land use regulation, and current planning programs; lower expenditures in office supplies, professional and specialized services for the certificate of compliance investigation, training, and information technology related expenditures; partially offset by lower intrafund transfers and revenues for services rendered to Beaches and Harbors, Public Works, and other governmental agencies as a result of vacancies and hiring delays, and lower services and supplies expenditures. Also includes \$10,000 net County cost deficit in prior year accruals primarily due to a technical correction made in prior year commitments.

Of the total savings, \$299,000 for the Los Angeles Region-Imaging Acquisition Program and \$21,000 for the East Los Angeles County Hall will be carried over to FY 2005-06.

Registrar Recorder/County Clerk

\$824,000

Reflects a net County cost savings attributable to savings in salaries and employee benefits of \$6,046,000, services and supplies of \$19,904,000, other charges of \$781,000,

EXPLANATION OF 2004-05 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGET

fixed assets of \$954,000, and prior year savings of \$468,000; offset by under realized revenue of \$27,286,000 and intrafund transfers of \$43,000.

The savings in salaries and employee benefits is due primarily to delays in hiring of temporary and permanent staff of \$5,542,000, unemployment insurance of \$703,000, workers compensation of \$594,000, other miscellaneous employee benefits of \$125,000; partially offset by over expenditures in overtime of \$363,000 and temporary staffing necessary to conduct the November 2004 Presidential election of \$555,000.

The savings in services and supplies is primarily attributed to delays in the purchase of Help America Vote Act (HAVA) compliant voting system enhancements of \$15,000,000, Integrated Real Property System hardware and software of \$1,500,000, and lower than anticipated multilingual translation, sample ballot printing, and postage costs for the November 2004 Presidential election of \$5,230,000; partially offset by higher than anticipated expenditures in precinct pollworker salaries of \$624,000, document recording fraud notification services for \$680,000 and computer hardware and software of \$522,000.

The savings in other charges is primarily due to lower than anticipated legal settlements.

The savings in fixed assets of \$954,000 is primarily due to delays in the purchase of the department-wide telephone replacement system.

The under realized revenue is a result of delays in the purchase of HAVA compliant voting system enhancements of \$15,000,000 and lower than anticipated revenues from State claims of \$900,000 and recorder fees of \$11,900,000; partially offset by over realized election revenues of \$461,000 and other charges for services of \$53,000.

The under realized intrafund transfers are a result of lower than anticipated services provided to other County departments of \$43,000.

The prior year savings are due to over realized election revenue.

Of the total savings, \$250,000 for the Los Angeles Region-Imaging Acquisition Program will be carried over to FY 2005-06.

Sheriff

\$50,195,000

Reflects savings primarily due to an over realization of prior year and Public Safety Sales Tax revenue of \$7,741,000 and \$34,994,000, respectively; salaries and employee benefits savings of \$406,000 due to vacancies and workers' compensation; services and supplies savings of \$10,112,000; lower than anticipated costs in other charges of \$3,261,000

EXPLANATION OF 2004-05 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGET

primarily for judgments and damages; and \$4,831,000 in under expended fixed assets; partially offset by a \$11,258,000 decrease in intrafund transfers which reflects \$11,568,000 in Homeland Security Grant funding that will not be realized but will be carried over to FY 2005-06.

Of the total savings, \$240,000 for the Pico Rivera Trailers, \$275,000 for the Santa Clarita Trailers, \$1,194,000 for medical services equipment, and \$2,000,000 for the Regional Terrorism System (RTIS) will be carried over to FY 2005-06.

Treasurer and Tax Collector

\$8,846,000

Reflects savings in salaries and employee benefits due to recruitment delays and normal attrition of \$4,451,000. Services and supplies savings of \$3,987,000 primarily reflects \$2,100,000 delayed implementation of the LAPIS system and less than budgeted expenses in various areas (i.e., banking charges, publication charges, and professional consulting services related to Tax and Revenue Anticipation Notes). Other charges reflects \$25,000 in savings due to lower indemnity charges (billed by the Board of Supervisors). Fixed asset savings of \$243,000 is primarily attributable to the hardware and software enhancements to the Wausau system which was not purchased.

Decreases in intrafund transfer of \$2,161,000 are due to lower reimbursement from the Department of Mental Health for services provided to Public Guardian and from other County departments for banking services.

The revenue surplus of \$2,068,000 is primarily from tax sales collection of \$741,000, estate fees of \$433,000, redemption fees of \$417,000, and co-generation revenue of \$460,000. In addition, there are savings of \$233,000 from prior year accounts payable, commitments, and revenue accruals.

Of the total savings, \$1,500,000 for the refurbishment of the 1st floor secured and unsecured areas, \$2,100,000 for the LAPIS project, and \$84,000 for the Unsecured Property Tax System designation will be carried over to FY 2005-06.

Trial Court Operations

\$11,776,000

Reflects savings due to \$10,824,000 in over expenditures offset by \$22,210,000 in over realization of revenues and \$390,000 in prior year savings.

The \$10,824,000 over expenditure reflects a \$2,753,000 increase in the County's payment obligation to the State for 50 percent of the AB 233 revenues generated in excess of the Maintenance of Effort (MOE) level; a \$2,322,000 increase in court collection enhancement

EXPLANATION OF 2004-05 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGET

costs; a \$2,448,000 increase in indigent defense costs; a \$4,811,000 over expenditure in court related retirement costs; and an overall increase in other expenditures of \$129,000. These increases are partially offset by a \$763,000 savings from the red light photo enforcement program; \$315,000 reduction in local judicial benefits; and \$561,000 savings in facilities maintenance and other services.

The \$22,210,000 in over realization of revenues is due primarily to a \$5,035,000 increase in AB 233 fines and forfeiture revenues; \$9,348,000 in higher than anticipated collections in other fines, forfeitures, and penalties; a \$3,159,000 increase in civil assessment; and a \$4,958,000 increase among other revenues. These increased revenues are partially offset by a \$290,000 reduction in other financing sources.

SUBTOTAL OPERATING**\$358,513,000**

EXPLANATION OF 2004-05 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGETNon-Operating Budgets

Capital Projects \$244,883,000

The net County cost variance is due to projects that are currently in programming, design, and construction and will not be completed this fiscal year. Of this amount, \$240,189,000 will be reappropriated in FY 2005-06 to fund future costs associated with these projects and \$4,665,000 will revert to Health Services' Designation.

Emergency Preparedness and Response \$1,559,000

Reflects savings due to reduction in staff support and cancellation of prior year commitment encumbrance balances. The amount of \$200,000 will be carried over to FY 2005-06 for the Los Angeles Region-Imaging Acquisition Program.

Employee Benefits \$7,520,000

The surplus reflects a net savings primarily attributable to \$4.5 million of unallocated retirement buy down program funding and a savings of \$3.7 million in Hospital Insurance Tax pending litigation resolution anticipated in FY 2005-06; partially offset by a net County cost increase of \$0.7 million in contingent liability for long-term disability, sick, and vacation benefits based on prior year actuals.

Employee Home Computer Purchase Program \$1,000

The surplus reflects savings from the cancellation of accounts payables related to the program's delinquent computer loans.

Extraordinary Maintenance \$35,742,000

Reflects savings from services and supplies associated with deferred maintenance of County assets and will be reappropriated in FY 2005-06.

Insurance \$345,000

Reflects a surplus primarily due to FY 2003-04 computer software and service purchases (Cognos) that were charged to and recovered from departments in 2004-05.

Internal Services Department – Customer Direct S&S \$217,000

Reflects accounts payable savings generated from prior years.

EXPLANATION OF 2004-05 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGET

Judgments and Damages \$10,378,000

Reflects savings due primarily to the under expenditure of contract attorney fees and costs.

Los Angeles County-Capital Asset Leasing (LAC-CAL) \$(336,000)

Reflects surplus interest earnings on deposited funds that are reflected in the closing variances of applicable departments.

Nondepartmental Revenue \$78,833,000

Reflects revenue increases primarily due to Documentary Transfer Tax of \$17.3 million due to continued strength in the real estate market; Community Redevelopment Agency agreements of \$17.0 million due to increasing property values; Fines, Forfeitures, and Penalties on Delinquent Taxes of \$10.0 million due to the Assessor's Roll Forecast and current real estate activity; Supplemental Assessment Administrative Fees of \$8.2 million; Hospital interest of \$7.0 million due to higher loan balances outstanding for longer periods of time; over realized revenue related to Unclaimed Property Tax Refunds of \$4.0 million; and other miscellaneous revenues totaling \$15.4 million (Duplicate/Outlawed Warrants of \$4.7 million, Sales & Use Tax of \$3.5 million, Permits and Franchises of \$2.3 million, Homeowner's Exemptions of \$1.0 million, and various other increases and decreases resulting in a net increase of \$3.9 million).

Nondepartmental Special Accounts \$79,895,000

Reflects savings primarily due to services and supplies of \$38.2 million, salaries and employee benefits of \$24.8 million, net Tax and Revenue Anticipation Notes (TRANS) interest expense of \$10.2 million, higher than anticipated interest earnings from the Treasury Management Program of \$5.8 million, and cancellation of prior year accrual commitments of \$0.8 million.

Of the total savings, \$196,000 of unspent funds for the Criminal Justice Trust Fund and the Long Beach Courthouse project will be carried over to FY 2005-06, and \$200,000 will be carried over for the Los Angeles Region-Imaging Acquisition Program.

Project and Facility Development \$26,282,000

The variance is due to savings for consultant services, payments to other agencies, and fixed equipment associated with the development of County assets and capital improvements and will be reappropriated in FY 2005-06.

EXPLANATION OF 2004-05 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGET

Rent Expense \$5,124,000

Reflects savings from refinancing bonds at more favorable rates, less than anticipated insurance expense, and deferral of various asset management projects.

Telephone Utilities \$280,000

Reflects savings in the Enterprise Network due to implementation delays for Internet services at the Department of Health Services for \$262,000 and cancellation of prior year commitments for \$21,000; offset by a deficit in prior year revenue accruals of \$3,000.

Utilities \$641,000

Reflects a net savings in services and supplies and other charges of \$540,000 due to the under expenditure for electricity, water, and natural gas offset by the over expenditure in power plant operations. The savings in net County cost reflects the portion of the overall under expenditure attributable to the Courts.

Also, reflects the cancellation of prior year accounts payables and commitments of \$114,000, partially offset by a deficit in revenue accruals of \$13,000.

VLF – Realignment \$24,915,000

Reflects a surplus of vehicle license fee revenue from continued consumer demand of autos and light trucks. This surplus is offset in the Department of Health Services for \$16,504,000 and Department of Mental Health for \$5,423,000. The remaining surplus of \$2,988,000 is the social services component.

SUBTOTAL NONOPERATING **\$516,279,000**

EXPLANATION OF 2004-05 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGETFinancing Elements/Other Variances

<u>Appropriation for Contingencies</u>	\$1,054,000
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Reflects the unspent amount remaining in the Appropriation for Contingencies from the ending FY 2003-04 unexpended Fund Balance.

<u>Property Taxes</u>	\$32,754,000
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Reflects an increase over the FY 2004-05 Adjusted Budget, primarily due to the continuing strong demand for housing and still-favorable mortgage interest rates.

<u>Other Adjustments</u>	\$10,000
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Reflects a net change in reserves.

SUBTOTAL FINANCING ELEMENTS/OTHER VARIANCES	\$33,818,000
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TOTAL GENERAL FUND	\$908,610,000
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FY 2004-05 OVERTIME

ATTACHMENT IV

Departments	Actual Overtime 2002-03	Actual Overtime 2003-04	Overtime Budget 2004-05	Actual Overtime 2004-05	Variance 2004-05
<u>General Fund/Enterprise Hospitals</u>					
• Administrative Officer	\$ 80,000	\$ 76,301	\$ 100,000	\$ 105,614	\$ (5,614)
• Ag Commissioner/ Weights & Measures	177,000	273,495	228,000	308,712	(80,712)
• Alternate Public Defender	33,000	17,045	52,000	12,753	39,247
• Animal Care & Control	79,000	77,437	60,000	83,973	(23,973)
• Assessor	2,590,000	3,228,532	2,300,000	2,336,610	(36,610)
• Auditor-Controller	35,000	33,488	56,000	47,558	8,442
• Beaches & Harbors	44,000	30,679	52,000	55,436	(3,436)
• Board of Supervisors	51,000	43,619	73,000	39,073	33,927
• Chief Information Officer	0	0	5,000	0	5,000
• Child Support Services	895,000	269,056	896,000	638,625	257,375
• Children & Family Services-Administration	22,000,000	11,238,485	12,000,000	10,481,302	1,518,698
• Children & Family Services-MacLaren Child. Ctr	1,397,000	0	0	0	0
• Community & Sr Services-Admin	194,000	106,397	200,000	124,001	75,999
• Consumer Affairs	6,000	14,385	2,000	8,244	(6,244)
• Coroner	439,000	419,884	480,000	515,503	(35,503)
• County Counsel	55,000	65,634	58,000	17,798	40,202
• District Attorney-Criminal	335,000	360,001	340,000	271,204	68,796
• Health Services/Enterprise Hospital Summary	56,862,000	59,911,076	55,201,000	62,181,586	(6,980,586)
• Human Relations Commission	0	0	1,000	17	983
• Human Resources	50,000	19,454	62,000	60,868	1,132
• Human Resources/Office of Public Safety	3,487,000	3,007,288	3,622,000	4,156,856	(534,856)
• Internal Services	4,420,000	4,093,605	5,064,000	4,155,832	908,168
• Mental Health	3,457,000	4,376,122	3,561,000 *	4,732,061	(1,171,061)
• Military & Veterans Affairs	18,000	15,234	15,000	21,982	(6,982)
• Museum of Art	61,000	63,344	50,000	114,381	(64,381)
• Museum of Natural History	19,000	33,568	20,000	58,078	(38,078)
• Parks & Recreation	613,000	558,106	624,000	652,551	(28,551)
• Probation	8,607,000	6,344,888	6,670,000	13,297,079	(6,627,079)
• Public Defender	217,000	224,046	255,000	163,368	91,632
• Public Social Services-Administration	4,111,000	8,229,154	10,000,000	6,649,367	3,350,633
• Regional Planning	334,000	392,083	190,000	365,837	(175,837)
• Registrar-Recorder/County Clerk	3,476,000	5,614,675	3,300,000	3,663,021	(363,021)
• Sheriff's Department	55,271,000	74,898,730	77,645,000	122,844,286	(45,199,286)
• Treasurer & Tax Collector	372,000	393,295	375,000	223,005	151,995
Total Overtime GF/Enterprise	\$ 169,785,000	\$ 184,429,106	\$ 183,557,000	\$ 238,386,581	\$ (54,829,581)
<u>Special Districts/Special Funds/Internal Service Fund</u>					
• Fire Department	\$ 98,308,000	\$ 106,011,106	\$ 112,876,788	\$ 105,032,692	\$ 7,844,096
• Public Library	648,000	707,517	800,000	1,010,194	(210,194)
• Public Works	5,666,000	4,947,369	9,000,000	9,756,934	(756,934)
Total Overtime SD/SF/ISF	\$ 104,622,000	\$ 111,665,992	\$ 122,676,788	\$ 115,799,820	\$ 6,876,968
Grand Total Overtime	\$ 274,407,000	\$ 296,095,098	\$ 306,233,788	\$ 354,186,401	\$ (47,952,613)

* FY 2004-05 overtime budget change

ATTACHMENT V

EXPLANATION OF 2004-05 OVERTIME CLOSING VARIANCES

DEPARTMENT

OVERTIME VARIANCE

General Fund/Enterprise Hospital

Administrative Officer \$(6,000)

Reflects an over expenditure primarily due to the unanticipated workload increases in the areas of eCAPS implementation and year-end closing activities.

Agricultural Commissioner/Weights and Measures \$(81,000)

Reflects an over expenditure due to additional contract work for Pest Management and survey work to assess the feasibility of the proposed reinstatement of the Red Imported Fire Ant Program.

Alternate Public Defender \$39,000

Reflects savings due to the decrease in overtime worked by investigation staff.

Animal Care and Control \$(24,000)

Reflects an over expenditure due to Animal Control Officers and staff participating in animal rescues and administering medical care to injured animals during the July 2004 fires in the Castaic/Santa Clarita mountain areas.

Assessor \$(37,000)

Reflects a deficit as a result of the need to process property deeds, to carry out the reengineering efforts and the continued support for the Document Imaging System.

Auditor-Controller \$8,000

Reflects less than anticipated overtime by represented employees in the Property Tax Division.

Beaches and Harbors \$(3,000)

Reflects an over expenditure as a result of the additional workload associated with the 2004-05 beach storm damage.

Board of Supervisors \$34,000

Reflects lower demands in the Assessment Appeals and Administration Programs due to operating efficiencies.

ATTACHMENT V

EXPLANATION OF 2004-05 OVERTIME CLOSING VARIANCES

DEPARTMENT

OVERTIME VARIANCE

Chief Information Office \$5,000

Reflects savings as a result of the Department's efforts to ensure that workload needs are being met within regular working hours and overtime is only used for critical needs.

Child Support Services \$257,000

Reflects savings attributed to monitoring of overtime to ensure compliance with overall budget allocation.

Children and Family Services – Administration \$1,519,000

Reflects savings as a result of the Department's efforts to manage the overtime budget more effectively, thereby enabling the Department to redirect funding resources to finance other critical needs.

Community and Senior Services – Administration \$76,000

Reflects savings as a result of less than anticipated overtime occurred, as well as overall efforts by the Department to manage the overtime budget effectively.

Consumer Affairs \$(6,000)

Reflects an over expenditure due to limited staffing for the Cable TV Franchising and administrative services workload.

Coroner \$(35,000)

Reflects an over expenditure in unanticipated overtime due to offsite medical training and Coroner's Investigators performing investigations of deaths, homicides, and accidents. These over expenditures are offset by salary savings associated with vacant positions.

County Counsel \$40,000

Reflects savings attributed to a technology project that was not completed.

District Attorney \$69,000

Reflects savings attributable to fewer overtime shifts being worked by senior investigative staff.

ATTACHMENT V

EXPLANATION OF 2004-05 OVERTIME CLOSING VARIANCES

DEPARTMENT

OVERTIME VARIANCE

Heath Services \$(6,981,000)

Reflects an over expenditure due primarily to difficulties in filling vacant budgeted positions in critical service areas.

Human Relations Commission \$1,000

Reflects savings due to the delay in implementing the programs such as the School Intergroup Conflict.

Human Resources \$1,000

Reflects savings as a result of the Department's efforts to ensure that workload needs are being met within regular working hours and overtime is only used for critical needs.

Human Resources – Office of Public Safety \$(535,000)

Reflects an over expenditure to cover the number of sworn vacancies.

Internal Services Department \$908,000

Reflects lower than budgeted emergency/priority/after-hour work orders and fiscal restraints imposed by the ISD managers to cut expenditures.

Mental Health \$(1,171,000)

Reflects an over expenditure primarily due to difficulties in filling/recruiting vacant positions for alternate work-shifts in areas of 24-hour operation; the transition to the new Integrated System (IS) which has proven to be more challenging than anticipated; participation with the Department of Health Services for the Mass Influenza Vaccination Clinics; and efforts to eradicate a recent computer virus attack.

Military and Veterans Affairs \$(7,000)

Reflects an over expenditure attributable to increased workload due to the Bob Hope Patriotic Hall re-dedication ceremony and increased building rentals.

Museum of Art \$(64,000)

Reflects an over expenditure due to the installation of the King Tutankhamun and the Golden Age of the Pharaohs exhibit.

ATTACHMENT V

EXPLANATION OF 2004-05 OVERTIME CLOSING VARIANCES

DEPARTMENT

OVERTIME VARIANCE

Museum of Natural History

\$(38,000)

Reflects an over expenditure due to the usage of maintenance staff to provide weekend coverage in the Museum.

Parks and Recreation

\$(28,000)

Reflects an over expenditure as a result of the additional workload associated with the transition to eCAPS, including training sessions for administrative staff.

Probation

\$(6,627,000)

Reflects an over expenditure as a result of staff vacancies at the juvenile halls at the Board of Corrections mandated level, the implementation of Department of Justice programs, in addition to backfilling of post position vacancies and long term absences at the camps and halls.

Public Defender

\$92,000

Reflects savings attributable to fewer overtime shifts being worked by investigation staff.

Public Social Services-Administration

\$3,351,000

Reflects savings due to the Department's efforts to curtail overtime expenditures in order to remain within available State Allocations.

Regional Planning

\$(176,000)

Reflects an over expenditure due to workload demands attributable to vacancies, backlog of site plan reviews, ongoing Certificate of Compliance investigations and processing, eDAPTS project management, community meetings held after business hours, and priority projects requested by the Board and other agencies. Most overtime activities, such as site plan reviews and Certificate of Compliance processing, are revenue offset.

Registrar Recorder/County Clerk

\$(363,000)

Reflects an over expenditure due to unprecedented workload requirements to successfully conduct the November 2004 Presidential General Election. The Department experienced record numbers in election activity, including the number of registered voters (4,075,122), voter registrations in the month of October (446,122), absentee ballots mailed (752,217), number of provisional ballots issued (204,578), and counted (166,894), 79.1 percent voter

ATTACHMENT V

EXPLANATION OF 2004-05 OVERTIME CLOSING VARIANCES

DEPARTMENT

OVERTIME VARIANCE

turnout, and pollworkers recruited and trained (30,381).

Sheriff

\$(45,199,000)

Reflects an over expenditure primarily due to overtime coverage for attrition, vacancies, implementation of Title 15 inmate security, and the opening of North County Correctional Facility (NCCF) to increase the available jail beds.

Treasurer and Tax Collector

\$152,000

Reflects an under expenditure primarily due to the Department's efforts to ensure that workload needs are being met within regular working hours and overtime is only used for critical needs.

TOTAL OVERTIME – GENERAL FUND/ENTERPRISE HOSPITALS **\$(54,829,000)**

ATTACHMENT V

EXPLANATION OF 2004-05 OVERTIME CLOSING VARIANCES

<u>DEPARTMENT</u>	<u>OVERTIME VARIANCE</u>
<u>Special Funds/Districts</u>	
<u>Fire Department</u>	\$7,844,000
Reflects savings which is primarily attributed to less overtime usage for wildland fires and other fire emergency incidents.	
<u>Public Library</u>	\$(210,000)
Reflects an over expenditure due to renovation and strategic information technology projects, the provision of Sunday services at various libraries, and the implementation of eCAPS.	
<u>Public Works</u>	\$(757,000)
Reflects an over expenditure due to extraordinary overtime activities associated with storm related emergency responses and recovery work.	
TOTAL OVERTIME – SPECIAL FUNDS/DISTRICTS	\$6,877,000
GRAND TOTAL - OVERTIME	\$(47,952,000)